

COUNTY: Alexander LBL: ...Dana Sisk.....DATE: ...8/22/08..... Review month/year: June 2008**Programs (Food & Nutrition Services (FNS), Child Support (IV-D) and TANF:**

Reviewed FNS, TANF and IVD expenditures for June 2008

(If county does not operate Child Support or operated elsewhere in county government or contract, notate):

.....**1571: Part I** (Administrative Costs):☒ 1571 payroll entries verified to general ledger ☒ Direct Worker Certifications reviewedComments/findings: Payroll expenditures match the DSS-1571 for FNS, TANF and IVD employees. ...Child Support staff completed direct worker certifications.....Day Sheets reviewed: ☒ DSS 2203 for FNS ☒ DSS 4263 for TANF ☐ Non-applicable for CSEComments/findings: FNS workers completed DSS-2203 that had split time to CIP and FNS in the month of June, one worker completed a direct worker certification due to being 100% FNS, the Percentage of Time report was reviewed for TANF coding and reviewed direct worker certifications for child support staff.....☒ Percent of time report reviewed for minutes to Program Code R/TANFComments/findings: Reviewed to ensure POT report minutes for R coding matched the DSS-1571. Only two workers coded to TANF(R) due to fiscal officer coding R time to CPS Expansion and Tanf FC/ADT programs, also fiscal staff changed CPS Intake(211R) time to MOE, which is allowable. Workers coded to TANF was L. Bandy with 2% and T.Smith with 6%. Coding was accurate.....Staff coded properly to: ☒ 64-14-B, 65-14-B, 65-16-B for FNS ☒ 79-09-C or 79-10-C for IV-D ☒ 54-10-A/54-12-A/54-18-A for TANFComments/findings: Reviewed all four FNS staff, 3 were coded 99% to FNS and 1% to CIP, 1 coded 100% to FNS. Also, one worker coded 100% to 65-14, worker had signed direct worker certification. All four Child Support staff were 100% coded to 79-9 and salary matched.....**1571: Part II** (Statement of Administrative Costs and Purchased Services):☒ County General Ledger matches payment ☒ Reviewed 1571, Part II to insure cost reported correctlyComments/findings: Part II costs matched the county general ledger.....FNS Employment & Training Vouchers: ☒ Voucher request for payments reviewed Part II code: 458 or 472Comments/findings (if county not E&T or no payments made, document): \$350 was coded to Part II code 458, which was 14 clients @ \$25 each. All matched the county general ledger.....

IV-D:

☐ Reviewed all expenditures posted to Part II by correct code: 123, 423, 432, 449, or 450.Comments/findings: ...No IV-D costs were reported on the Part II.....

TANF:

☐ Reviewed all expenditures posted to Part II by correct code: 204, 205, 206, 207, 227, 228, 229, 238, 246, 273, 276, 280, 281, or 288.Comments/findings: ...No TANF costs were reported on the Part II. County is still trying to meet their MOE requirement, so expenditures were reported to MOE.....

1571: Part IV (Purchased Services and Fees):

IV-D (Fees): ☒ Verified fees are posted to county general ledger and receipts issued

Comments/findings: Verified that fees were posted to the county general ledger. For the month of June 08, \$125 was posted to the general ledger.....

☒ Verified fees are posted on 1571, Part IV using code 435-3 or 436-3

Comments/findings: IVD fees collected by county are not currently being reported on the Part IV. I have informed county of requirement to report and the county will be doing a correction on next month(August 08) 1571 to report fees from review month forward. LBL will ensure that correction is made and will follow-up periodically to ensure future reporting.....

TANF: ☒ Part IV codes reviewed by Program Code T, unless program service code is 351

Comments/findings: 2 clients were coded to TANF DV(code 351) at \$100 each and LBL matched the costs to county general ledger.....